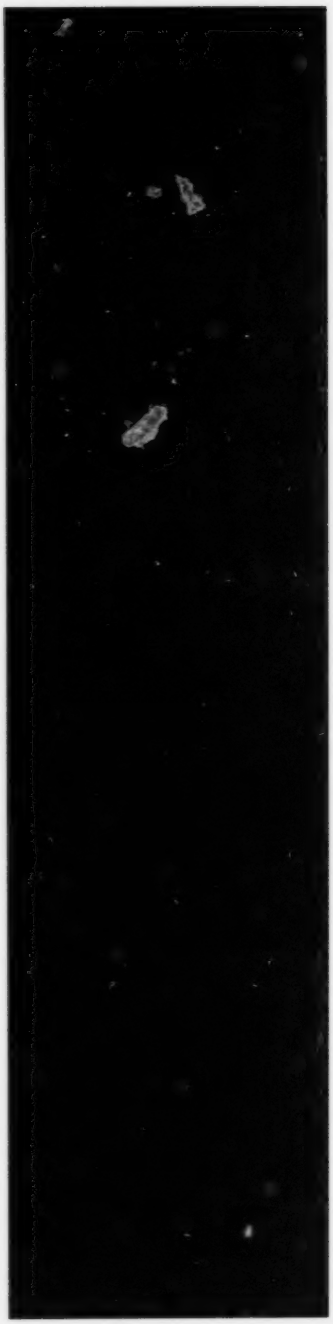

Guidelines for Multi-Year Performance-Based Planning

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Transparency & Accountability Office
Government of Newfoundland and Labrador

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Note: Category 3 entities are expected to complete the overview, mandate, lines of business, and objectives. They are not required to develop a vision, mission, or goals, unless they are assigned elements of a higher category. Category 3 entities may not require lines of business if the lines of business would be an exact duplication of the mandate.

1 Purpose

The guidelines contained in this document support the planning requirements outlined in the *Transparency and Accountability Act* (the Act) for all government entities, which include departments, public bodies, and offices of the House of Assembly. The purpose of these guidelines is to inform government entity planners of the components required in a multi-year performance-based plan. They are designed to be followed step-by-step in collaboration with the use of other documents such as *Excellence in Governance: A Handbook for Public Sector Bodies*, the *Annual Reporting Guidelines*, and the *Performance Measurement Handbooks*. These documents are available on the provincial government website.

2 About this Document

An outline of the planning process can be found in Section 4. This outline is intended as a reference tool only. The details of each component of a plan are contained in the guidelines in Section 5. The checklists provided in Annex A are designed to enable planning teams to determine if the plan will meet the expectations of the provincial government. To ensure consistency of use of the terms associated with planning, the terminology is explained in Section 6. It is recommended that readers refer to the *Transparency and Accountability Act* while using this document.

3 Preamble

The Act provides the legislative framework for: the conduct of fiscal policy, planning and reporting, and accountability. The *Internal Economy Commission Act* was modified to ensure that offices of the House of Assembly were also expected to comply with all sections in the *Transparency and Accountability Act* except Sections10, 11, 12, 13, 14(2), 19(1)(2)(3) and (4), and 24.

Government entities as defined by the *Transparency and Accountability Act*[1] are required to complete multi-year performance-based plans based on the assigned category of either 1, 2, or 3.

Each government entity shall meet the planning criteria in Sections 5, 6, and 7 of the *Act*.

Each plan shall contain the strategic directions of government as communicated by the responsible minister (except for those which are exempt), an overview, mandate, lines of business, clients, values, strategic issues (with explanation of why these are issues as discovered/confirmed during the environmental scan), vision, mission, goals and objectives (see outline in Section 5).

All planning processes shall be based on the following premises:

- goals and objectives are achievable within the entity's fiscal envelope (Category 3 government entities may not have to write goals);
- the mission, goals, and objectives are within the mandate assigned to the entity;
- the goals and objectives support the strategic directions of government (MUN follows the strategic directions of the Board of Regents, and offices of the House of Assembly follow the strategic direction of the House of Assembly as per Section 9.1 (g) of the *Internal Economy Commission Act*);
- progress can be measured and variances explained;
- the number of goals are limited only by the factors outlined in the previous four premises; and
- each of the relevant focus areas of the strategic directions of government, as communicated by the responsible minister, is being met in either the strategic/business/activity, operational, and/or work plans of the entity.

When issues are identified it is incumbent upon the entity to determine whether these issues are strategic/business/activity, operational, or work plan related.

[1] Public bodies are defined in sub-section 2(l). Departments are defined in sub-section 2(g). Government entities are defined in sub-section 2(j).

3.1 Strategic/Business/Activity Plan

Issues which are addressed in the ***strategic/business/activity plan*** are governance issues which require the intervention and attention of the minister for departments and of the board for government entities. The strategic/business/activity plan is not intended to describe everything an entity does but to focus on the key priorities of the minister/governing body.

Issues are considered to be strategic/business (Category 1 and Category 2 entities) when the majority of the following factors apply: the issue is important to the Minister/Governing body; the organization has to deal with the issue over the next several years; the issue is systemic in nature; there are major financial risks; strategies for resolution require either the development of new goals/programs, significant changes in revenue, amendments to policies, major facility additions/modifications, and/or significant changes in personnel complement; the resolution is wide open; there are major long-term consequences to non-action; and the issue is highly sensitive.

If the issue is not strategic/business, then it would be considered during the operational planning phase of the process. Also, if an issue cannot be ameliorated due to financial constraints, it may be addressed in the operational plan. Some of the issues will relate directly to the mission and others will relate to other components of the mandate.

Issues which are strategic/business form the foundation from which the goals and objectives are written.

Prior to writing goals, issues that are considered to be strategic/business need to be focused to ensure that the entity can address the issue:

- independently (if an issue requires an intervention by a partner, the partner needs to agree to address the issue in their planning process);
- within its fiscal envelope;
- within its resource envelope;
- within its mandate.

Some of the issues will relate directly to the mission and others will relate to other components of the mandate.

Issues are considered to be activity based (Category 3 entities) when the majority of the following factors apply: the issue is important to the Minister/Governing body; the organization has to complete the activities over the next several years; the issue relates to the mandate; strategies for resolution are established; there are case-specific consequences to non-action; and the issue is of relevance to specific individuals or groups.

Category 3 entities are expected to complete the overview, mandate, lines of business, and objectives. They are not required to develop a vision, mission, or goals, unless they are assigned elements of a higher category. Category 3 entities may not require lines of business if the lines of business would be an exact duplication of the mandate.

Each strategic/business/activity plan shall be submitted to the responsible minister who shall approve it, upon being satisfied that the plan is in keeping with:

a) the strategic direction(s) of the government in the area of the government entity's mandate as communicated to it by the minister (except for MUN and offices of the House of Assembly);
b) the mandate of the government entity; and
c) the financial resources of the government entity.

Each plan shall include a statement that the responsible minister, where the plan relates to a department, is accountable for in the preparation of the plan, and for achieving the specific goals and objectives of the plan. Where the plan relates to a government entity other than a department, the governing body is accountable for the preparation of the plan, and for achieving the specific goals (Category 3 entities are not required to develop goals) and objectives of the plan.

Each plan shall be signed by the responsible minister or by the chairperson of the government entity on behalf of the board.

Government entity plans shall be submitted to the responsible minister, for approval, by the date set by the minister.

3.2 Operational Plan

Issues which are addressed in the ***operational plan***[2] are issues which require intervention and attention by the deputy minister for departments, and by the CEO for government entities. The operational plan is not intended to describe everything an entity does but to focus on the key priorities of the deputy minister/CEO.

An operational plan does not need to repeat the overview, mandate, lines of business, clients, values, vision, and mission of the strategic/business plan. This plan will contain the operational issue, a paragraph explaining why an issue is operational, goals, objectives, measures and indicators for the goals and objectives, actions necessary and reporting requirements.

3.3 Work Plan

Work plan[2] issues may emanate from the strategic/business/activity plan, the operational plan, or be specific to a branch, division or position. Work plans contain similar components as the operational plan. The difference is that the work plan contains the information which is specific to a division or a position and may contain a different level of detail than other plans.

There may be issues which would typically appear in an operational or work plan that need to be placed in a strategic/business/activity plan because of their sensitive nature, or because the issue is deemed to be important by the minister/governing body.

[2] Category 3 entities will not complete operational and work plans.

4 Planning to Plan

There is an assumption that each entity has completed an environmental scan before beginning to develop their multi-year performance-based plan. Sample components of a scan are outlined in Annex C.

Before determining the goals of the entity it is important to review the environmental scan to determine the strategic directions of government, and the major internal and external issues which will require the input of the minister (for departments) or governing body (for government entities). These issues can relate to clients, internal business processes, finance, and/or learning and growth. Each of these topics is described in Annex C.1. For further support see Chapter 10 in *Excellence in Governance: A Handbook for Public Sector Bodies* as well as the *Master Templates for Planning*.

5 Outline for Multi-Year Performance-Based Plans

This section provides an outline and a description of the relevant components of the planning process. It is designed to provide information which planners can use in the development of plans. These components form the basis for the evaluation of plans when they are submitted to the responsible minister for approval.

5.1 Overview of the Planning Process

Strategic Directions-	Are the articulation of a desired physical, social, or economic outcome that would normally require action by, or involvement of more than one government entity.
⇩	
Overview----------	Contains the entity's key statistics (such as the number of employees, physical location including regional representation), a brief, general description of revenues and expenditures, and a brief description of responsibility areas.
⇩	
Mandate----------	Is the instruction given by an authorizing body that sets out the general parameters of a task to be undertaken.
⇩	
Lines of Business----	Are the discrete and coherent sets of programs, services and/or products that represent what the entity delivers to its external clients.
⇩	
Values----------	Are the fundamental principles that guide behaviour and decision making.
⇩	
Clients----------	Are any person, group, or organization that can place claim on the organization's attention, resources, or services.
⇩	
Vision----------	Is the outcome which will be achieved if the assigned mandate is fulfilled.
⇩	
Mission----------	Is a brief measurable outcome (category 1)/output (category 2) statement which answers the questions who, what, and why, representing two iterations of strategic planning. Achievement is determined by success in the strategic, operational, and/or work plans. It is accompanied by measures and indicators.
⇩	
Goals----------	Are specific statements of the desired results (outcome for category 1/output for category 2) to be achieved over a specified period of time. The goals are accompanied by measures and indicators.
⇩	
Objectives----------	Are one-year measurable milestones which specify a change or benefit that the entity hopes to achieve. They are also accompanied by measures and indicators.

5.2 Strategic Direction

A strategic direction is the articulation of a desired physical, social, or economic outcome that would normally require action by, or involvement of, more than one government entity.

Each responsible minister is expected to determine the strategic directions relevant to his/her department and the reporting entities. Strategic directions are communicated by the government in many ways, such as in the platform documents, the Throne Speeches, policy documents, and other communiqués. The strategic directions document produced by the minister summarizes the outcomes desired for his/her sector, the components which need to be addressed if the outcome is to be realized, and the rationale for each direction (including where the original direction was communicated). As specified in legislation, the Board of Regents sets the strategic directions for Memorial University of Newfoundland and the House of Assembly sets the strategic directions for its offices.

Annex B.1 is a worksheet to assist departments to identify the strategic directions of government for the minister which will influence their multi-year performance-based plans and those of their entities. The tables outlined in Annex B.3 may appear in the plan of a department. The table outlined in Annex B.4 may appear in the plan of a government entity. If one of the tables is not used, the information must be presented in an alternative format.

A description of the strategic directions is required in the strategic/business/activity plan (See Annex B.2 for an example). This description will include:

- a title;
- the strategic direction written as an outcome statement such as the following, "The desired outcome is _____."; and
- a clarifying statement such as "This outcome supports the policy direction of government as outlined in_____ (names of documents). It requires systemic intervention to address the following areas: _____ (list specific areas which need intervention and measurement to determine if the desired outcome is being achieved)."

Each entity will receive a letter from the responsible Minister communicating the strategic directions (there will be one set of strategic directions per minister). The entity is then expected to review the strategic directions of government to determine whether the direction applies to it. Communication with the responsible minister may be required if the entity needs further clarification. If a strategic direction does apply, the relevant area should appear in either the strategic/business/activity plan, operational plan, or in a work plan. If a strategic direction is not addressed, a rationale which is acceptable to the responsible minister must be provided (MUN and Offices of the House of Assembly exempt). See Annex B.4.

5.3 Overview

An overview includes the entity's:

- key statistics such as the number of employees;
- physical location(s) including regional representation;
- a brief, general description of revenues and expenditures; and
- a brief description of responsibility areas.

A government entity could also include the names of its governing body members.

5.4 Mandate

A mandate includes the instruction given by an authorizing body which sets out the general parameters of a task to be undertaken. The mandate can be found in legislation, the Minutes of Council, Orders of Council, letters from the Premier to ministers, in letters from ministers to government entities, or in Deputy Minister's appointment letters.

Each entity is responsible for ensuring that it operates within its mandate. If the entity determines that its mandate is too broad or too narrow, it is critical for the entity to articulate in writing what it thinks the mandate should be and to communicate the description to the responsible person (Premier for departments and minister for government entities) for confirmation or dialogue.

It is the responsibility of each entity to operate within its assigned mandate. An entity cannot independently change its mandate without permission of the minister for government entities and the Premier for government departments.

The mandate sets the broad parameters for the lines of business.

5.5 Lines of Business

The lines of business do not describe everything an entity does. They are discrete and coherent sets of programs, services and/or products that represent what the entity delivers to its external clients. External clients are anyone outside of the immediate organization, for example one department of government could be an external client of another department.

Each line of business should be given a title. The title should be followed by a full description of the line of business, including all relevant parameters. This description informs all stakeholders of the programs, services, and/or products

which are offered within the entity's mandate, and the limits of the programs and services.

If an entity expands or contracts any line of business, it is essential for the entity to determine the impact it will have on the achievement of its mandate, and take action to have the appropriate dialogue with the responsible person (Premier for departments and minister for government entities). See Annex D for further guidance.

All lines of business may not be represented in the mission, i.e. all divisions of the organization may not be apparent. However, when the goals are developed there is an opportunity to address those issues which relate to the lines of business not addressed in the mission.

5.6 Values

Each entity needs to articulate its values and promote alignment between values and organizational behavior and culture. The role of leaders is essential in modeling those values. The term leader is not synonymous with management but, rather, is synonymous with individuals at the governance and organizational levels. Each person is influential in his or her own way.

It is important to understand the beliefs which determine the organizational values. These values will determine leadership behaviour. In turn, each person's leadership behaviour determines the front line human behaviour called "organizational behaviour". Ultimately, the organizational behaviour, as seen in each person, determines the nature of the organization (character, morale, productivity, etc).

There are two types of values:

1) Motherhood values are typically reflected in the vision statement of the organization. For example, a motherhood value would be education or health.

2) Core values are the fundamental principles that guide behaviour and decision making. These include terms such as; honesty, respect, and trustworthiness. These need to be supported by action statements that guide individuals as they perform their duties. These values, now strategic in nature, are the focus of the strategic/business/activity plan and should be based on information gathered during the internal and external environmental scan.

For example:

Respect: *Each person acknowledges the opinions of others before expressing his/her own.*

See Annex E for further guidance.

5.7 Clients

Clients can be any person, group, or organization that can place claim on the organization's attention, resources, or services. It is critical to understand the clients of the entity in order to determine: what these clients need; how they influence and judge the entity's performance; and whether the entity is meeting each client's needs, sometimes, rarely or not at all. If clients' needs are not being met or are only being met part of the time, it is incumbent upon the entity to determine whether it is possible at either an organizational, branch, or divisional level to improve the situation. See Annex F for further guidance.

5.8 Vision

A vision is the outcome which would be achieved if the entity's assigned mandate is fulfilled. It is a short statement describing the ideal state an organization is striving to achieve in the long-term for its clients. For departments it is written within the context of the province. Government entities also need to consider the context of the relevant department and its region (or the province if the entity is a provincial organization). The vision answers the question, "What will be the outcome for the citizens of Newfoundland and Labrador if the entity achieves its mandate?"

The vision statement provides guidance by articulating what the governing body wishes to attain, and it meets certain criteria. It:

- expresses the outcome which will be achieved if the mandate is fulfilled;
- expresses a clear sense of identity;
- is brief and memorable;
- transcends the status quo; and
- enables individuals who function at the governance and operational level to design tasks to support its fulfilment.

Note: Category 3 entities are not expected to develop a vision unless they are assigned elements of a higher category. They are expected to support the fulfillment of the responsible department's vision.

5.9 Mission

A mission is a brief measurable outcome statement for category 1, or output statement for category 2, which answers the questions who, what, and why. The mission statement is intended to represent two iterations of strategic planning. It is vital that the mission statement is able to be accomplished within the resource envelope of the organization. It should be accompanied by measures and indicators (for definitions see Section 6). It tells the focus of the efforts of the organization and should support the direction required by the organization to which the entity reports. It is not a descriptor of the programs and services or what the organization is about, and it does not answer how the results will be achieved.

The mission should meet the following criteria. It:

- can be accomplished by this organization generally within two cycles of planning;
- can be accomplished within the resource envelope;
- is within the mandate of the organization;
- clearly identifies the intended primary stakeholder(s) (Who?);
- clearly outlines the desired outcome or output (What?);
- clearly describes the general benefit of our programs and services (Why?);
- is brief and measurable; and
- can be measured.

The entity has to ensure that the mission is achievable within two cycles of planning. Therefore, the information contained in the measures and indicators will influence the goals, but it will not limit the goals and objectives established in the strategic/business plan. The goals are designed to ensure the mission is achieved and all governance issues are addressed, if resources are available and the entity is able to address the issues within its mandate.

Example 1: Mission (2012)

The mission of the Blueberry School Board is to increase graduation rates by increasing student achievement by 5% in underachieving areas in English Language Arts, Mathematics and Science while maintaining existing areas of acceptable achievement.

Measure 1: Student Achievement

Indicators: Facts obtained by comparison of School/District results on Provincial CRTs from 2002 - 2009.
Facts obtained by comparison of School results on District developed CRTs from 2002 – 2009.

Measure 2: Graduate Rates
Indicators: Increased number of graduations per year.

Example 2: Mission

By 2012, the Blueberry School Board has implemented a safe and caring schools program to reduce violence in school settings.

Measure 1: Implementation
Indicators: All modules are being used by every school in the district.
Students have participated in information sessions.
Parents have participated in information sessions.
Pamphlets/brochures are actively being distributed.
Teachers have been trained in all modules.

Measure 2: Reduced Violence
Indicator: Number of reports of violence have decreased over previous years.

Note: Category 3 entities are not expected to develop a mission unless they are assigned elements of a higher category. These entities would support the achievement of the responsible department's mission.

5.10 Goals

Each goal is a specific statement of the desired results (*outcome* for category 1 and *output* for category 2) to be achieved over a specified period of time (three year period). When the entity is satisfied that it can independently accomplish the goal, measures and indicators have to be written. The measure identifies if the goal has been successfully met. Each indicator is a component of the measure, and the indicator information must be combined to assess the pre-determined information required to tell whether the measure has been achieved.

Each entity can include as many goals as necessary, as long as the goals meet the following criteria:

- they are within the organization's mandate;
- they are within the strategic directions of government;
- they are within the fiscal resources available to the organization; and
- they are within the ability of the entity to independently fulfill the goal (unless the required partner(s) agree to include their strategic/business/activity, operational and/or work plan(s)).

If a minister/governing body wishes to include a goal which does not meet these criteria, the minister/governing body should address the relevant issue which is inhibiting the inclusion of the goal, prior to agreeing to its inclusion in the multi-year performance-based plan. Once the issues have been focused, one goal will be developed per issue.

To facilitate communication it is important to phrase the goal in such a way that it identifies when the goal will be achieved. For example, if it is 2005-2006 and the goal is to be achieved by the year 2008, the goal statement would read, "By 2007-2008, (name of entity) will _____." Annex G contains worksheets to support the development of goals.

Example:
By 2008, the Department of Ocean Research has implemented research programs to determine the likelihood of a Tsunami in the Atlantic Ocean.

Measure:	Implementation
Indicators:	Research laboratories are established on water and on land
	Research proposals are approved
	Research is underway

Note: Category 3 entities are not expected to develop goals unless they are assigned elements of a higher category.

5.11 Objectives

An objective is a one-year measurable milestone which specifies a change or benefit that the entity hopes to achieve towards the fulfillment of its goals. The objective statement for the first year should be followed by a measure(s) and indicator(s). The entity will need to determine high level actions (not to be confused with work planning) and assign responsibilities, time, and fiscal resources to each action. When all of the fiscal resource requirements are totaled, it is essential to ensure that the entity can fulfill the objectives without new resources. If the entity cannot fulfill the objectives, without new resources, then it is incumbent upon the planning team to modify the plan such that it is achievable.

Entities are not asked to write measures and indicators for the objectives for the following years because it may be necessary to self-correct if the objective of the previous year was not met, or if the entity was able to accomplish more than it had originally planned. To support the reporting process, it is critical that the minister/governing body outline what date it will be collected and how it will be reported for review.

To facilitate communication, it is recommended that objectives identify the year in which the objective is meant to be achieved. Therefore, if the plan is for 3 years, there will be 3 objectives for each goal. For example:
By 2006, (name of entity) has _____.
By 2007, (name of entity) has _____.
By 2008, (name of entity) has _____.

Assistance is provided in Annex H.

Example:

By 2006, the Department of Workers has increased the number of individuals gainfully employed by 5%.

Measure: Increased number of individuals gainfully employed

Indicators: Percentage of individuals employed compared with previous year
Percentage of individuals unemployed in the previous year who are now gainfully employed
Percentage of unemployed individuals who left the province
Percentage of unemployed individuals who are no longer looking for work

By 2007, the Department of Workers has increased the number of individuals gainfully employed by 7%.

By 2008, the Department of Workers has increased the number of individuals gainfully employed by 10%.

Please refer to *Achieving Excellence 2000: A Guidebook for the Improved Accountability of Public Bodies* for further information regarding the submission and tabling requirements.

6 Terminology

Under no circumstances shall the terminology used conflict with the *Transparency and Accountability Act*. The terminology provided below supersedes any previous issuances. Some of the terms are accompanied by examples and/or explanations. In other cases subsets of the terms are provided and are indicated by the numbering system. These terms support the information contained in this document and all other documents of the Transparency & Accountability Office.

Accountability
Accountability is the ownership of conferred responsibilities, combined with an obligation to report to a higher authority on the discharge of those responsibilities and the results obtained.

Accountability Framework
An accountability framework encompasses a broad range of related components of a transparent and accountable structure which include performance-based planning, monitoring, performance-based reporting, and feedback. It would be supported by the issuance of guidelines and policies which consider the legislative and strategic directions of government.

Activities
Activities are the actions that are completed to fulfill an obligation outlined in an assigned mandate.

Benchmarks
Benchmarks are the standards against which performance will be measured. Those benchmarks, which are points of reference, can be determined by the entity or the Province. They can be based on: the ideal set by the entity; the best in the field for the programs and services of a particular type. Benchmarks established should support the direction established by the provincial government.

Consumption
Consumption is the process of using inputs.

Goal
A goal is a specific statement of the desired results to be achieved over a specified period of time.

Impact
An impact is an intended or unintended consequence of policies, programs, services or products, which is either positive or negative.

Indicator
An indicator is a particular value or characteristic used to measure activities, outputs or outcomes. It is important that indicators are comparable. Comparable indicators are a specific set of common quantitative or qualitative data for the aspect of performance under consideration. There are two types of indicators:

1) *Indicator of Well-being*
   An indicator of well-being is quantitative data that indicates changes in physical, social or economic states. It is multidimensional (i.e. expressed as a ratio or percentage). Indicators should be a fair reflection of the things the entity can reasonably control and of those things which have a logical connection to the information which the entity desires to report. Indicators of well-being should meet the criteria specified in this document.

2) *Indicator of Process*
   An indicator of process is qualitative or quantitative data that is used to indicate progress toward a desired objective, goal and/or mission. The indicator can be uni-dimensional (i.e. expressed as a data point that is a number or categorical value).
   Examples of process indicators include: taught XX number of students in 200?; the committee met 5 times and has a policy document drafted; outcomes have been established for 10 of 20 program areas.

Information
Information can be of two types: baseline data or governance information:

1) *Baseline Data*
   Baseline data are quantitative information collected preferably before a program/service/ activity commences, for the purposes of making future comparisons.

2) *Governance Information*
   Governance information is qualitative information collected by a minister or a governing body before a process or activity commences that provides evidence which will be used to make future comparisons.

Inputs
Inputs are the resources used to carry out actions.

Lines of Business
Lines of business are discrete and coherent sets of programs, services and/or products that represent what the entity delivers to its external clients.

Measures

Measures provide specific information used when indicators are combined to assess the extent of accomplishment of results (activities/outputs/outcomes). There are four types of measures:

1) *Effectiveness Measures*
   Effectiveness measures are the different ratios which tell if a planned result was accomplished.
   Example: cost per client.

2) *Input Measures*
   Input measures are used to quantify the amount of resources used to complete the activity and produce the outputs.
   Example: human resources utilized.

3) *Outcome Measures*
   Outcome measures are used to provide qualitative and quantitative information indicating the degree to which an entity can be credited for the achievement of its planned objectives. There can be measures of well-being or process outcomes.
   Example of well-being: reduction in the number of citizens dependent upon income support.
   Example of process: number of cases settled.

4) *Output Measures*
   Output measures are used to tell the amount produced as a result of the inputs used in a program or service.
   Example: number of applications processed.

5) *Process Measures*
   There are three types of process measures designed to monitor the organization's activities: efficiency measures, activity based and unit cost measures:

   i. Activity-based measures
      Activity-based measures are used to quantify how busy an organization is and enable the organization to determine the use for a specific program or service.
      Example: phone calls handled per employee.

ii. Efficiency measures
Efficiency measures are ratios of outputs to inputs. They tell how well the organization used its resources to produce the programs and services.
Example: number of individuals ticketed per police officer.

iii. Unit costs
Unit costs are the ratios of outputs to input expenditures.
Example: number of cases handled compared with fiscal investment.

6) *Proxy Measures*
Proxy measures are used when direct measurement of a specific outcome is not possible. They are a surrogate or substitute data used when costs, complexity or timeliness prevent a result from being measured directly. There are cases where departments of the provincial government and Category 1 entities will have to use proxy measures.
Example: obesity rates are not available for a certain geographical area of the province therefore body mass index is used.

Mission
A mission statement is an outcome oriented statement which systematically diagrams the vision by answering the questions who, what and why. It is essential that it is realistic and achievable in 6 to 8 years (approximately 2 cycles of planning), tell the ultimate result of your work, answer who will do what and why they are striving to achieve this end, and is memorable.

Objective
An objective is a measurable statement or incremental milestone which specifies a change or benefit that the entity hopes to achieve. Success in meeting the objectives can be readily evaluated using qualitative and quantitative measures.

Outcome
An outcome is a change as a consequence of specific policies, programs and initiatives undertaken by entities. There are three types of outcomes: immediate, intermediate and ultimate. An immediate outcome could be a change in attitudes. An intermediate outcome could be a change in behavior. The ultimate outcome would be a lower or higher incidence of a specific result (e.g. lower- disease, drop out rate, unemployment, accidents) (e.g. higher- year-around employment, literacy, retention of qualified workers, students completing career paths).

Well-being outcomes
Well-being outcomes are external physical, social or economic changes as a consequence of policies, programs and initiatives undertaken by an entity.

Process outcomes
Process outcomes are internal or external changes that result from a defined course of action as a consequence of the objectives and goals undertaken by an entity. These changes are often required if the well-being outcomes are to be eventually achieved.

Outputs
An output is what is produced as a direct result of transforming resources through an activity or process (series of activities) undertaken using the inputs (resources).

Performance
Performance refers to actual results measured against defined standards.

Performance Framework
Performance framework is used to define the steps of the process to be completed as a component of the planning process.

Performance Measurement
Performance measurement is a quantitative and qualitative process to assess if the entity has completed its intended activities or achieved its desired outputs or outcomes in the most cost effective and timely manner possible.

Performance Report
A performance report is a summary of the organization's activities outputs or outcomes which provides a clear linkage between its plan and the results actually obtained using the specified performance measures.

Policy
A policy enables or restricts actions as a means of specifying outputs, outcomes or parameters. They provide specific information about the ends the entity desires to achieve, direction for the CEO and staff, and governance/operational level processes.

Process
A process is a set of activities which are aimed at planned outputs.

Production Activity
A production activity is the process which transform inputs (resources) into outputs (usually services in the case of the public sector).

Program
A program is a set of projects, services or events intended to meet a public need.

Result
The result is the accomplishment, desired or unintended, which arises from any process or operation. It may take more than one result to achieve a desired outcome.

Social Audit
A social audit is an independent review of the social and economic well-being of communities. It is a means of ensuring that government's programs and policies are meeting people's needs.

Strategic Issue
A strategic issue is the most significant internal and/or external change which the organization must manage to realize its vision and the capacity of the organization to effectively manage the impacts of those change.

Strategy
A strategy is a systematic plan of action that an organization intends to take in order to achieve its objectives. Strategies are dynamic and may need to be modified based on new knowledge or changing circumstances.

Target
Targets are specific, measurable, achievable, realistic, and time bound changes/benefits the organization intends to achieve.

Example: By 200?, increase scores of NL rural 15 year olds in reading, science and mathematics to the national average, as measured by the *Program for International Student Assessment.*

Example: Increase full-time employment by 2% within five years.

Values
Values are the fundamental principles, which can be described as actions that guide behaviour and decision making.

Vision
A vision is a short statement describing the ideal state an organization is striving to achieve for its clients or the ideal state that an organization sees for society. It answers the question, "What is the outcome for the citizens of the province if the entity achieves its mandate?

Annex A: Analysis of Government Entity's:

Annex A.1: Strategic Plan (Category I) A2

Annex A.2: Business Plan (Category II) A4

Annex A.3: Activity Plan (Category III) A6

A.1: Analysis of Government Entity's Strategic Plan (Category I)

(Prepared by departmental official on behalf of the responsible minister)

COMPONENT	CRITERIA	YES	PART-IALLY	NO	RECOMMENDATION
STRATEGIC DIRECTIONS	Have the Strategic Directions of government been addressed?				
	Is there a checklist provided which indicates whether each strategic direction is being addressed in the strategic, operational or work plans? (Government entities will also need to indicate where strategic directions of government are a) not being implemented, or b) have been modified.)				
OVERVIEW	Is it provided?				
	Does it provide a brief summary of the entity?				
MANDATE	Is it provided?				
	Is it written in a clear and concise manner?				
LINES OF BUSINESS	Are they listed?				
	Do they emanate from the mandate?				
	Do they include the parameters, where appropriate, for the programs, products and services provided (i.e. specific locations)?				
PRIMARY CLIENTS	Are they identified?				
VALUES	Are they listed?				
	Are they written as statements of action that can be identified at the behavioral level?				
VISION	In line with Department's vision (where appropriate)?				
	Longitudinal in nature?				
	Is it the outcome that will be achieved if the assigned mandate is fulfilled?				
MISSION	Is it an outcome statement?				
	Is the 'Who', 'What' and 'Why' stated?				
	Is it brief and memorable?				
	Is it time limited?				
	Does the mission have accompanying measures and indicators?				
STRATEGIC ISSUES	Are they listed?				
	Are the issues strategic?				
	Is there an explanation given as to why the issue is strategic at this time?				
	Are they within the mandate of the entity?				
	Are the internal/external sources of evidence noted?				

COMPONENT	CRITERIA	YES	PART-IALLY	NO	RECOMMENDATION
GOALS	Are the goals reflective of the issues?				
	Are the goals in line with the Strategic Directions of the Department?				
	Are the goals written as outcome statements?				
	Do the goals appear to be achievable in 3 years?				
	Are the goals within the fiscal resources of the entity?				
	Are the goals within the mandate?				
	Do the goals have accompanying measures and indicators?				
	Is the number of goals kept to an achievable number?				
OBJECTIVES	Are the objectives reflective of the goals?				
	Are the objectives written as outcome statements?				
	Are the objectives achievable within one year?				
	Do the objectives incrementally lead to the achievement of the relevant goal?				
	Are the objectives within the fiscal resources of the entity?				
	Are the objectives within the mandate?				
	Do the objectives have accompanying measures and indicators?				

Name of government entity:_____
Date of submission(dd/mm/yy):_____
Plan approved:_____
Edits requested:_____ Requires revisiting: _____
Date for re-submission(dd/mm/yr):_____
Date review completed:_____
Signature of reviewer:_____
Phone/email:_____
Comments:_____

A.2: Analysis of Government Entity's Business Plan (Category II)
(Prepared by departmental official on behalf of the responsible minister)

COMPONENT	CRITERIA	YES	PART-IALLY	NO	RECOMMENDATION
STRATEGIC DIRECTIONS	Have the Strategic Directions of government been addressed?				
	Is there a checklist provided which indicates whether each strategic direction is being addressed in the business, operational or work plans? (Government entities will also need to indicate where strategic directions of government are a) not being implemented, or b) have been modified.)				
OVERVIEW	Is it provided?				
	Does it provide a brief summary of the entity?				
MANDATE	Is it provided?				
	Is it written in a clear and concise manner?				
LINES OF BUSINESS	Are they listed?				
	Do they emanate from the mandate?				
	Do they include the parameters, where appropriate, for the programs, products and services provided (i.e. specific locations)?				
PRIMARY CLIENTS	Are they identified?				
VALUES	Are they listed?				
	Are they written as statements of action that can be identified at the behavioral level?				
VISION	In line with Department's vision (where appropriate)?				
	Longitudinal in nature?				
	Does it describe the ideal state the organization is trying to achieve in the long term for its clients?				
MISSION	Is it an output statement?				
	Is the 'Who', 'What' and 'Why' stated?				
	Is it brief and memorable?				
	Is it time limited?				
	Does the mission have accompanying measures and indicators?				
BUSINESS ISSUES	Are they listed?				
	Are the issues high level priority issues that are systemic throughout the organization?				
	Is there an explanation given as to why the issue is a priority at this time?				
	Are they within the mandate of the entity?				

COMPONENT	CRITERIA	YES	PART-IALLY	NO	RECOMMENDATION
	Are the internal/external sources of evidence noted?				
GOALS	Are the goals reflective of the issues?				
	Are the goals in line with the Strategic Directions of the Department?				
	Are the goals written as output statements?				
	Do the goals appear to be achievable in 3 years?				
	Are the goals within the fiscal resources of the entity?				
	Are the goals within the mandate?				
	Do the goals have accompanying measures and indicators?				
	Is the number of goals kept to an achievable number?				
OBJECTIVES	Are the objectives reflective of the goals?				
	Are the objectives written as output statements?				
	Are the objectives achievable within one year?				
	Do the objectives incrementally lead to the achievement of the relevant goal?				
	Are the objectives within the fiscal resources of the entity?				
	Are the objectives within the mandate?				
	Do the objectives have accompanying measures and indicators?				

Name of government entity:_____
Date of submission(dd/mm/yy):_____
Plan approved:_____Edits requested:_____Requires revisiting:_____
Date for re-submission (dd/mm/yr):_____
Date review completed:_____
Signature of reviewer:_____
Phone/email:_____
Comments:_____

A.3 Analysis of Government Entity's Activity Plan (Category III)
(Prepared by departmental official on behalf of the responsible minister)

COMPONENT	CRITERIA	YES	PART-IALLY	NO	RECOMMENDATION
STRATEGIC DIRECTIONS	Have the Strategic Directions of government been addressed?				
	Is there a checklist provided which indicates whether each strategic direction is a) being addressed in the activity plan, b) not being implemented, or c) has been modified.				
OVERVIEW	Is it provided?				
	Does it provide a brief summary of the entity?				
MANDATE	Is it provided?				
	Is it written in a clear, concise manner?				
LINES OF BUSINESS	Is it/are they listed?				
	Do they emanate from the mandate?				
	Do they include the parameters, where appropriate, for the programs, products and services provided (i.e. specific locations)?				
PRIMARY CLIENTS	Are they identified?				
VISION	In line with Department's vision? Or is the vision of the responsible department provided?				
MISSION	Is it an activity statement? Or is the mission of the responsible department provided?				
	Is the 'Who', 'What' and 'Why' stated?				
	Is it brief and memorable?				
	Is it time limited?				
	Does the mission have accompanying measures and indicators?				
GOALS (Please note that not all Category 3 entities will develop goals, therefore this section will be non-applicable)	Are the goals listed?				
	Are the goals in line with the Strategic Directions of the Department?				
	Are the goals written as activity statements?				
	Do the goals appear to be achievable in 3 years?				
	Are the goals within the fiscal resources of the entity?				
	Are the goals within the mandate?				
	Is the number of goals kept to an achievable number?				

COMPONENT	CRITERIA	YES	PART-IALLY	NO	RECOMMENDATION
OBJECTIVES	Are the three objectives listed (1 per year)?				
	Are the objectives written as activity statements?				
	Are the objectives achievable within one year?				
	Do the objectives incrementally lead to the achievement of the relevant goal, where goals are listed?				
	Are the objectives within the fiscal resources of the entity?				
	Are the objectives within the mandate?				
	Do the objectives have accompanying measures and indicators?				

Name of government entity:_____
Date of submission (dd/mm/yy):_____
Plan approved:_____ Edits requested:_____ Requires revisiting:_____
Date for re-submission (dd/mm/yr):_____
Date review completed:_____
Signature of reviewer:_____
Phone/email:_____
Comments:_____

Annex B: Implementing Government Directions

Annex B.1: Implementing Government Directions (for departmental use)..... A9

Annex B.2: Articulation of Strategic Directions A10

Annex B.3: Strategic Directions of Government as Communicated by the Department..... A11

Annex B.4: Implementing Government Directions (for government entity use) A12

B.1: Implementing Government Directions

(Optional sheet which can be used to summarize strategic directions found in multiple documents)

Government's Strategic Directions taken directly from various policy documents (Throne speech, platform document, policy statements)	**This Direction:**			
	will not be addressed at this time (rationale defensible)	**requires clarification**	**as stated in the policy document and is being modified to read as per the statement below prior to being included in the roll-up**	**is coded to be combined into one outcome statement (e.g. all 1's, all 2's, etc. will be combined)**

B.2 Articulation of Strategic Directions

Each strategic direction should follow the following format:

- Title (i.e. Health Status, Poverty, Literacy, Accessibility, Technology).
- Strategic direction written as an outcome statement.
- A statement which articulates the factors which will need to be addressed and evaluated to determine if the outcome is being met.

Example:

Title:	Health Status
Strategic Direction:	Improved health status of children and youth up to age 18.
Clarifying Statement:	This outcome supports the policy direction of government as outlined in the *PC Party Platform Document*. It requires systemic intervention by the Department of Health and Community Services and its boards and agencies in the areas of: • physical activity; • smoking cessation; and • healthy eating.

B.3 Strategic Directions of Government as Communicated by the Department of:

_____

(to be included in the department's strategic plan)

Strategic Direction	Focus Areas of the Strategic Direction	This Direction is:			
		to be addressed by entities reporting to the department	addressed in the department's strategic plan	addressed in the department's operational plan	addressed in the branch/ division work plans within the department

Completed by _____

Date _____

B.4 Implementing Government Directions (for government entity use)

Note: If a strategic direction is not being implemented an explanation must be included in the plan. If any component of the direction is not being implemented fully, the rationale must also be included in the plan.

Government's Strategic Direction (as communicated by the responsible department)	**Focus Areas of the Strategic Direction**	**This Direction is/was**				
		not being implemented at this time (rationale included in the plan)	**addressed only in specific sub-areas (rationale included in the plan)**	**Addressed in the:**		
				strategic/ business plan	**operational plan**	**branch/ divisional work-plans**

Completed by _____

Date _____

Annex C: Environmental Scan

Annex C.1: Environmental Scan A14

C.1 Environmental Scan

The following are suggested components of an environmental scan:

Issues that relate to **clients** will be noted, by the planning team within the entity, when the following are reviewed:

- submissions related to the client/public needs;
- surveys (local; provincial; national);
- program reports about client needs;
- standards which could influence client outcomes;
- policies which influence access and program delivery;
- results of satisfaction surveys;
- other indicators of client/community/stakeholder need.

Issues that relate to **internal business processes** will be noted, by the planning team within the entity, when the following are reviewed:

- vision, mission, and mandate;
- effectiveness and efficiency of internal business processes;
- employee relations;
- reports regarding the performance of program and service components of the organization;
- internal harmony, including levels of cooperation within and between components of the organization;
- communications; and
- organizational structures.

Issues that relate to **finance** will be noted, by the planning team within the entity, when the following are reviewed:

- internal financial conditions;
- human resources and projected future requirements;
- demands for new operational or capital expenditures;
- status of financial statements;
- status of audited financial statements;
- fluctuating/accelerating growth of market costs;
- projected surplus(es) or deficit(s); and
- sources of revenue.

Issues that relate to **learning and growth** will be noted, by the planning team within the entity, when the following are reviewed:

- status of technology;
- strengths and stressors as identified by staff;
- physical conditions for work;
- need for training in new technologies/work methods;
- expectations and needs created by the introduction/revision of programs and services;
- research;
- relocation of staff;
- leadership and cultural change;
- recruitment and retention; and
- overlaps in functions and recommendations to streamline work functions and the implications for training/retraining.

Note: Items on the list above are not all inclusive.

Annex D: Lines of Business

Annex D.1: Lines of Business A17

D.1 Lines of Business

The following questions are designed to assist the entity to determine whether the lines of business are clearly articulated or whether they need to be clarified.

1. Are we all clear about the business we are in? Please list each line and clearly outline its parameters:

2. Are we in this business because it fits within the mandate or because we have always done this line of business?

3. Does what we do overlap with other organizations? If so, name the key organizations and state how liaison occurs with these organizations to ensure efficiency and effectiveness.

4. Are there lines of business which need to be changed or refined? If so, how will the entity address these issues in the future?

5. Are there lines of business the entity should be in? If so, please list the lines and the action the entity needs to take in order to incorporate these lines of business.

Annex E: Values

Annex E.1: Values A19

E.1 Values

Question	Response		Action If no, fill in these sections?
	Yes	No	
1. Has the entity articulated its values (not beliefs)? If yes, proceed to the next question.			List Potential Values:
2. Has the entity described how those values are manifested in actions? If yes, proceed to the next question. If no, complete the Action column but do not complete the remainder of the questions below.			Describe the actions which would demonstrate that this value is visible in practice:
3. Could the employees (governing body members) list the values without having to reference the plan?			If no, what needs to be done to clearly communicate the expectations?
4. Has the entity completed an environmental scan to determine if its values are observable and support the achievement of its vision?			If no, what needs to be done next?

Annex F: Clients

Annex F.1: Clients A21

F.1 Clients

Who are our clients?	What they need from us?	How they influence and judge us?	Do our clients think that we:		
			meet their needs?	sometimes meet their needs?	Rarely satisfy their needs?

Annex G: Goal Development

Annex G: Goal Development.....A23

G.1 Goal Development

1. Issue:_____

2. Rationale for issue:

_____

_____

_____

3. Potential Goal:

_____

_____

_____

_____

_____

_____

_____

_____

4. This goal could support the following area in the plan:

A. Client	_____
B. Learning and Growth	_____
C. Internal Business Processes	_____
D. Finances	_____
E. Other	_____

5. Is this goal achievable:

A. in 3 years	Yes____	No ____
B. within current fiscal realities	Yes____	No ____
C. given the current resource allocations	Yes____	No ____
D. using current internal business process	Yes____	No ____
E. within the current mandate	Yes____	No ____

6. Revised Goal (if necessary):

_____

_____

7. Measure(s) and indicators we believe would tell us when this goal is met:

_____

_____

_____

Annex H: Objectives

Annex H: Objectives.....A25

H.1 Objectives

1. Please write one objective for each goal for each year of the plan:

1.1 _____

_____ _____

1.2 _____ _____

_____

1.3. _____

_____

2. The measure(s) for objective 1 is _____
3. The indicators for the measure in objective 1 are _____
4. Actions necessary to address objective 1

Actions	Costs	Time	Who				Time Frame/ How are outcomes to be reported
			R	A	C	I	

R = responsible for collecting data; **A** = accountable for the outcomes; **C** = must be consulted/ involved along the way; **I** = who will need to be informed of the outcome.